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IN THE DRAWINGS

Please amend FIG. 5 and FIG. 6 as described in the attached drawing amendment.

No new matter was added in the amendment.

REMARKS

The drawings were objected for not showing the microcomputer as set forth in claim 8, the layer as set forth in claim 11, and the audio integrated circuit as set forth in claim 12.

In response, FIG. 5 and FIG. 6 are amended to include the claimed features. The microcomputer is added as indicated by reference numeral 141 in FIG. 5. The layer is added as indicated by reference numeral 143 in FIG. 6. The audio integrated circuit is added as indicated by reference numeral 145 in FIG. 5.

The specification was objected because of some informalities.

In response, corresponding paragraphs in page 1 and page 5 are amended to correct the informalities.

Claim 9 was rejected as being indefinite for failing to particularly point out and distinctly claim the subject matter.

In response, claim 9 is amended to depend on claim 2 in order to correct the lacking of the antecedent basis.

CONCLUSION

The applicant believes that the rejections and objections were obviated by the amendments of specification, claims and drawings, and the application is now in condition for allowance: therefore, reexamination, reconsideration and allowance of the claims are respectively requested. If there are any additional comments or requirements from the examination, the applicant asks for a non-final office action.

The Commissioner is hereby authorized to charge payment of any additional fees

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associated with this communication, or credit any over-payment to Deposit Account No. 16-0310.

Very truly yours,

Park & Sutton LLP

Dated: September 7, 2005

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